



**Appeal brought on 19 January 2026 by Piql AS against the judgment of the General Court (Sixth Chamber) delivered on 19 November 2025 in Case T-158/24, Piql v Commission**

**(Case C-20/26 P)**

(C/2026/1198)

*Language of the case: English*

**Parties**

*Appellant:* Piql AS (represented by: L. Garnes and T. Fjeldskaar, advokater)

*Other party to the proceedings:* European Commission

**Form of order sought**

The appellant claims that the Court should:

- set partly aside the judgement under appeal;
- partly annul Commission Decision C(2024) 414 final of 17 January 2024 ('the contested decision'); or
- in the alternative, refer the case back to the General Court; and
- in any event, order the Commission to pay the appellant's litigation costs before both the General Court and the Court of Justice.

**Pleas in law and main arguments**

In support of the appeal, the appellant relies on two grounds of appeal.

By the first ground of appeal, the appellant contests the General Court's findings in paragraphs 40 to 50 of the judgment under appeal, *i.e.* the assessment of the depreciation period. The General Court erred in law by not correctly interpreting and applying the international and national accounting standards which the grant agreement made applicable. These accounting standards prescribe that development costs may be recognised directly as expenses. Alternatively, provided that certain conditions are met, the costs may be capitalised and depreciated over the economic useful life of the equipment. In this case, the depreciation period would not exceed two years.

Instead of undertaking a legal assessment of the depreciation period, the General Court wrongly treated the issue as whether Piql had proved that the 10 PiqlReaders concerned were subject to a depreciation period shorter than five years.

In addition, the appeal asserts that the General Court, in its assessment in paragraphs 40 to 50, has applied an incorrect standard of proof. This constitutes a separate and independent ground for setting aside the above-mentioned part of the judgement under appeal.

By its second ground of appeal, the appellant contends that the General Court erred in law when it in paragraphs 67 and 72, 73 and 74, drew the wrongful legal conclusions of the facts set out in paragraph 66.

Concretely, the General Court adopted the wrong legal classification of the relationship between the appellant and Tronrud Engineering AS, when it in paragraphs 67 and 72 found that the appellant and Tronrud Engineering are 'affiliated' or 'linked' entities in the meaning of the grant agreement and relevant EU secondary legislation.

The practical consequence of positions of the General Court and the underlying contested Commission decision, is that the depreciation basis cannot include a simulated profit-margin in favour of the company which rented equipment to the appellant, which in turn affects the amount of rental costs being eligible for grant.

\_\_\_\_\_